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**PUBLIC SERVICE
COMMISSION**

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

**Louisville Gas and Electric
Company**
State Regulation and Rates
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232
www.eon-us.com

July 6, 2007

Kent W. Blake
Vice President
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Re: ***Louisville Gas and Electric Company – Report of Certain Material
Changes – Case No. 2006-00445***

Dear Ms. O'Donnell:

In its order of January 31, 2007 issued in the above-referenced proceeding, the Commission directed Louisville Gas and Electric Company ("LG&E") to file reports of material changes that they would have had to disclose to the Securities and Exchange Commission ("SEC") on a Form 8-K if each company had continued to have publicly held secured debt.

In compliance with these Commission orders, LG&E is submitting this letter as their report. With respect to the month of June 2007, LG&E believes there are no reportable events.

Should you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

Kent W. Blake